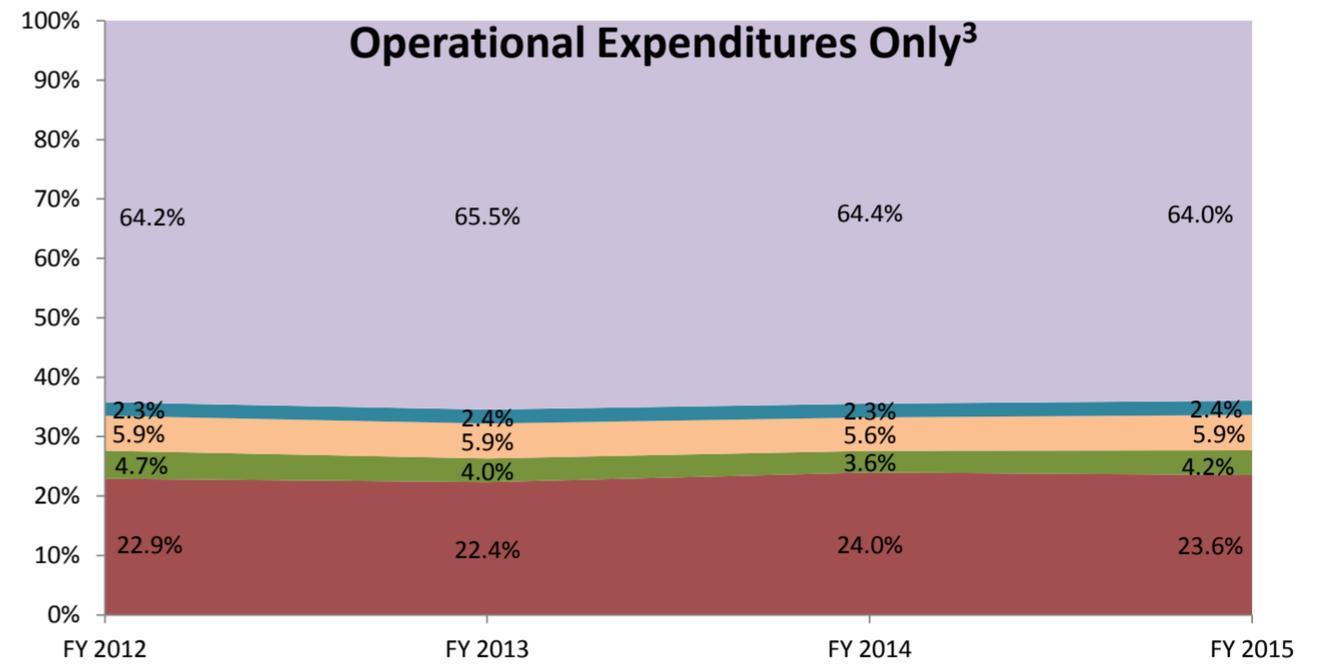
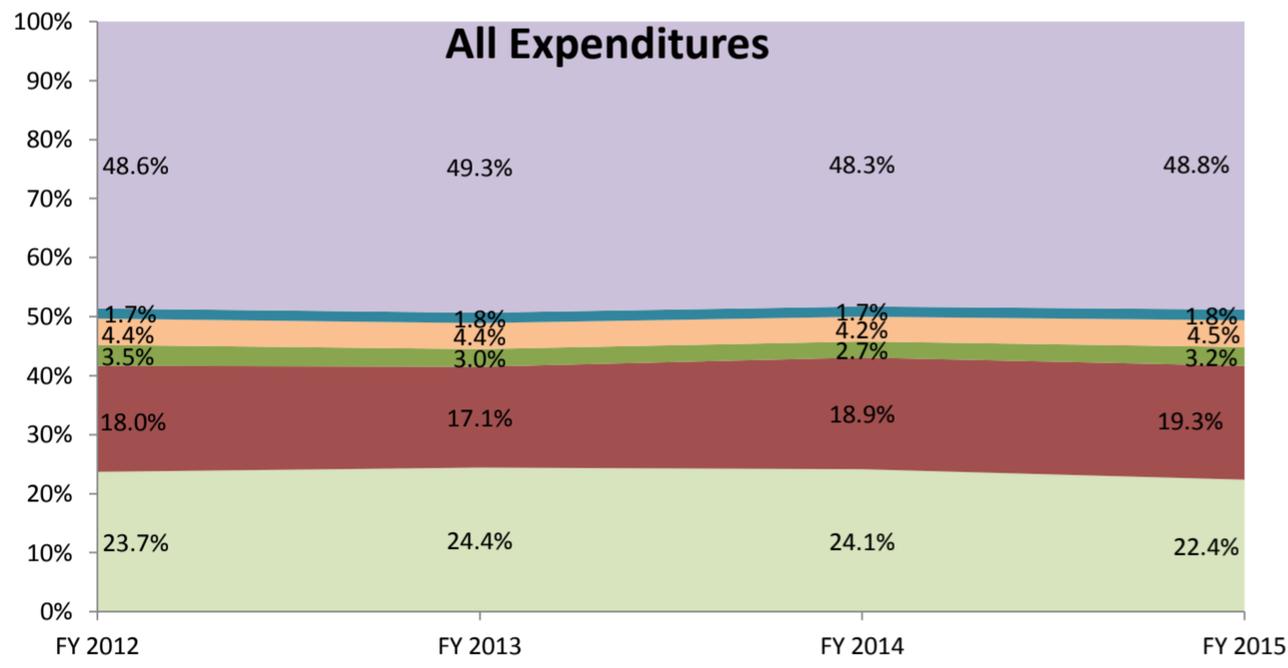


School Corporation Expenditures by Account
Biannual Financial Report Data
West Clark Community Schools (940)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$15,123,378	50.2%	\$17,841,110	43.2%	\$20,679,059	48.6%	\$22,201,840	49.3%	\$21,700,791	48.3%	\$22,755,253	48.8%
Student Instructional Support	\$1,856,361	6.2%	\$2,290,745	5.6%	\$2,624,489	6.2%	\$2,771,620	6.2%	\$2,664,472	5.9%	\$2,959,383	6.3%
Total	\$16,979,739	56.4%	\$20,131,854	48.8%	\$23,303,548	54.8%	\$24,973,460	55.5%	\$24,365,263	54.2%	\$25,714,636	55.2%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$6,901,566	22.9%	\$8,159,053	19.8%	\$9,151,949	21.5%	\$9,035,995	20.1%	\$9,733,818	21.7%	\$10,477,399	22.5%
Non Operational	\$6,224,470	20.7%	\$12,975,212	31.4%	\$10,084,410	23.7%	\$10,989,859	24.4%	\$10,853,221	24.1%	\$10,432,495	22.4%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$13,126,035	43.6%	\$21,134,265	51.2%	\$19,236,359	45.2%	\$20,025,854	44.5%	\$20,587,039	45.8%	\$20,909,894	44.8%

Grand Total	\$30,105,774	\$41,266,119	\$42,539,907	\$44,999,314	\$44,952,302	\$46,624,530
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- Non Operational
- Other Overhead and Operational
- Other Overhead and Operational
- Corporation Administration
- Corporation Administration
- School Administration
- School Administration
- Other Student Instructional Support
- Other Student Instructional Support
- Student Academic Achievement
- Student Academic Achievement

Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
West Clark Community Schools (940)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
Student Academic Achievement											
11050 Regular Programs Full Day Kindergarten	\$0	\$262,048	\$892,331	\$925,318	NA	253.1%	3.7%				
11100 Regular Programs Elementary	\$3,851,567	\$5,563,960	\$6,388,648	\$6,213,814	61.3%	11.7%	-2.7%				
11200 Regular Programs Middle/Junior High	\$1,495,549	\$1,678,534	\$2,148,523	\$3,219,828	115.3%	91.8%	49.9%				
11300 Regular Programs High School	\$2,665,420	\$4,111,402	\$5,004,535	\$4,870,168	82.7%	18.5%	-2.7%				
11350 Regular Programs High School - Academic Honors Diploma	\$62,373	\$169,979	\$124,813	\$129,997	108.4%	-23.5%	4.2%				
11355 Regular Programs High School - Acad. Honors High Ability Students	\$0	\$0	\$1,697	\$2,483	NA	NA	46.3%				
11450 Regular Programs Vocational Education - Consumer and Homemaking	\$151,063	\$251,554	\$322,821	\$338,428	124.0%	34.5%	4.8%				
11470 Regular Programs Vocational Education - Business Education	\$9,186	\$23,751	\$0	\$0	NA	NA	NA				
11630 Regular Programs Alternative Education Programs - High School	\$0	\$216,515	\$80,997	\$287,351	NA	32.7%	254.8%				
11910 Regular Programs Other Regular Programs - Competency Testing	\$0	\$7,575	\$8	\$8	NA	-99.9%	3.4%				
12110 Special Programs Gifted and Talented - Gifted And Talented	\$13,887	\$5,936	\$0	\$0	NA	NA	NA				
12150 Special Programs Gifted and Talented - High Ability Student Programs	\$0	\$56,927	\$43,588	\$44,303	NA	-22.2%	1.6%				
12210 Special Programs Mental Disabilities - Mild Mental Disabilities	\$1,537,256	\$2,440,352	\$2,974,887	\$3,092,620	101.2%	26.7%	4.0%				
12320 Special Programs Physical Impairment - Multiple Disabilities	\$0	\$0	\$1,013	\$69,656	NA	NA	6779.6%				
12340 Special Programs Physical Impairment - Hearing Impairment	\$26,346	\$102,541	\$0	\$0	NA	NA	NA				
12350 Special Programs Physical Impairment - Homebound	\$22,855	\$48,795	\$23,270	\$37,056	62.1%	-24.1%	59.2%				
12510 Special Programs Culturally Different - Communication Disorders	\$122,644	\$213,704	\$359,104	\$350,450	185.7%	64.0%	-2.4%				
12610 Special Programs Learning Disability	\$0	\$0	\$0	\$210	NA	NA	NA				
12710 Special Programs Equal Opportunity At Risk	\$102,547	\$141,328	\$111,061	\$114,862	12.0%	-18.7%	3.4%				
12810 Special Programs Special Education Preschool	\$187,879	\$234,799	\$134,764	\$436,708	132.4%	86.0%	224.1%				
12900 Special Programs Other Special Programs	\$38,988	\$115,834	\$209,953	\$197,824	407.4%	70.8%	-5.8%				
14100 Summer School Programs Elementary	\$0	\$6,354	\$0	\$687	NA	-89.2%	NA				
14200 Summer School Programs Middle/Junior High School	\$11,209	\$17,848	\$7,804	\$33,407	198.0%	87.2%	328.1%				
14300 Summer School Programs High School	\$43,881	\$98,889	\$16,440	\$0	NA	NA	NA				
15100 Enrichment Programs Non-Credit	\$0	\$0	\$102	\$21,325	NA	NA	20821.1%				
16100 Remediation Remediation Testing	\$88,631	\$80,355	\$8,763	\$6,635	-92.5%	-91.7%	-24.3%				
16200 Remediation Preventive Remediation	\$11,533	\$7,186	\$14	\$15	-99.9%	-99.8%	3.5%				
17100 Pay. to Other Gov. Units in State Transfer Tuition	\$0	\$68,434	\$26,740	\$77,989	NA	14.0%	191.7%				
17300 Pay. to Other Gov. Units in State Area Vocat. School (Part. Share)	\$349,206	\$308,178	\$725,611	\$569,099	63.0%	84.7%	-21.6%				
17400 Pay. to Other Gov. Units in State Joint Services and Supply - Special Ed.	\$398,580	\$426,016	\$663,316	\$393,502	-1.3%	-7.6%	-40.7%				
17500 Pay. to Other Gov. Units in State Special Ed. - Interlocal Agreements	\$0	\$0	\$325,868	\$29,073	NA	NA	-91.1%				
17900 Pay. to Other Gov. Units in State Other	\$0	\$0	\$0	\$5,187	NA	NA	NA				
22110 Instruction Imp. of Instruction - Service Area Direction	\$3,203	\$0	\$85,394	\$36,159	1029.1%	NA	-57.7%				
22120 Instruction Imp. of Instruction - Instruction and Curriculum Dev.	\$38,279	\$51,165	\$8,337	\$24,322	-36.5%	-52.5%	191.7%				
22130 Instruction Imp. of Instruction - Instructional Staff Training	\$20,549	(\$9,000)	\$0	\$0	NA	NA	NA				
22220 Instruction Library/Media Services - School Library	\$290,583	\$411,989	\$465,833	\$474,764	63.4%	15.2%	1.9%				
22230 Instruction Library/Media Services - Audiovisual	\$2,733	\$353	\$0	\$0	NA	NA	NA				
22250 Instruction Library/Media Services - Computer Assisted Instruc. Services	\$0	\$0	\$14,949	\$0	NA	NA	NA				
22310 Instruction Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$105,274	\$0	\$0	\$0	NA	NA	NA				
22360 Instruction Instruc. Related Tech. - Network Support	\$86,135	\$307,178	\$397	\$1,697	-98.0%	-99.4%	327.4%				
22900 Instruction Other Support Service - Instruct. Staff	\$0	\$0	\$43,758	\$98,044	NA	NA	124.1%				
25520 Central Services Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$374,503	\$328,676	\$409,112	\$556,559	48.6%	69.3%	36.0%				
25540 Central Services Textbks. for Rent/Resale - Other Textbook Rental Service	\$107,557	\$91,958	\$76,340	\$95,705	-11.0%	4.1%	25.4%				
26497 NA Teachers Retir. Fund - 07 Acct. Code	\$661,892	\$0	\$0	\$0	NA	NA	NA				
Student Academic Achievement Total					\$12,881,306	\$17,841,110	\$21,700,791	\$22,755,253	76.7%	27.5%	4.9%
Student Instructional Support											
21130 Students Attend. & Social Work Serv. - Social Work Services	\$0	\$0	\$0	\$2,935	NA	NA	NA				
21220 Students Guidance Services - Counseling Services	\$316,457	\$466,715	\$576,245	\$643,082	103.2%	37.8%	11.6%				
21340 Students Health Services - Nurse Services	\$61,995	\$131,496	\$200,460	\$201,782	225.5%	53.5%	0.7%				
21520 Students Speech Path. & Audio. Serv. - Speech Pathology Services	\$0	\$0	\$155	(\$19)	NA	NA	-112.2%				
21810 Students Special Ed. Administration - Service Area Direction	\$0	\$0	\$1,755	\$0	NA	NA	NA				
24100 School Administration Office of The Principal	\$1,172,837	\$1,692,534	\$1,885,857	\$2,111,603	80.0%	24.8%	12.0%				

School Corporation Expenditures by Account
Biannual Financial Report Data
West Clark Community Schools (940)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
Student Instructional Support Total					\$1,551,289	\$2,290,745	\$2,664,472	\$2,959,383	90.8%	29.2%	11.1%
Overhead and Operational											
23110	General Administration	Board of Education - Service Area Direction	\$15,030	\$58,497	\$83,589	\$46,724	210.9%	-20.1%	-44.1%		
23150	General Administration	Board of Education - Legal Services	\$6,500	\$11,348	\$45,315	\$75,087	1055.2%	561.6%	65.7%		
23160	General Administration	Board of Education - Promotion Expenses	\$2,794	\$65	\$231	\$1,586	-43.2%	2339.6%	586.8%		
23190	General Administration	Board of Education - Other Governing Body Services	\$4,682	\$13,050	\$6,164	\$7,418	58.4%	-43.2%	20.4%		
23210	General Administration	Executive Administration - Office of The Superintendent	\$290,173	\$422,384	\$373,933	\$428,061	47.5%	1.3%	14.5%		
23220	General Administration	Executive Administration - Community Relations	\$1,254	\$3,525	\$6,179	\$4,490	258.1%	27.4%	-27.3%		
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$34,675	\$0	\$6,014	\$3,055	-91.2%	NA	-49.2%		
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$11,036	\$16,730	\$18,284	\$16,361	48.2%	-2.2%	-10.5%		
25110	Central Services	Fiscal Services - Office of The Business Manager	\$192,860	\$261,631	\$299,892	\$369,905	91.8%	41.4%	23.3%		
25120	Central Services	Fiscal Services - Service Area Direction	\$0	\$0	\$262	\$0	NA	NA	NA		
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$73,170	\$20,079	\$4,692	\$128,488	75.6%	539.9%	2638.6%		
25192	Central Services	Fiscal Services - Other - Petty Cash	\$0	\$0	\$351	\$1,059	NA	NA	201.6%		
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$9,838	\$7,983	\$4,283	\$5,206	-47.1%	-34.8%	21.5%		
25196	Central Services	Fiscal Services - Other - Cash Change	\$0	\$0	\$2,203	\$2,294	NA	NA	4.1%		
25199	Central Services	Fiscal Services - Other - Other	\$8,886	\$2,150	\$411	\$75	-99.2%	-96.5%	-81.8%		
25220	Central Services	Purch., Warehous., & Dist. Serv. - Purchasing	\$0	\$0	\$0	\$1,416	NA	NA	NA		
25400	Central Services	Planning, Research, Dev. and Evaluation	\$200	\$0	\$0	\$0	NA	NA	NA		
25750	Central Services	Personnel Services - Health Services	\$3,435	\$3,730	\$8,801	\$7,320	113.1%	96.2%	-16.8%		
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$503,098	\$15,180	\$17,213	NA	-96.6%	13.4%		
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$0	\$342,239	\$363,313	NA	NA	6.2%		
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$1,598,328	\$2,194,767	\$2,820,841	\$2,817,795	76.3%	28.4%	-0.1%		
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$1,035	\$3,247	\$4,783	\$9,531	821.1%	193.5%	99.3%		
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$678,750	\$676,514	\$705,670	\$574,073	-15.4%	-15.1%	-18.6%		
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,575	\$0	\$0	\$0	NA	NA	NA		
26499	Category not Specified	Other - 2007 Account Code	\$86,314	\$0	\$0	\$0	NA	NA	NA		
26500	Oper. & Maint. of Plant Serv.	Vehicle Maintenance (not buses)	\$33,923	\$7,289	\$147	\$1,436	-95.8%	-80.3%	876.6%		
26700	Oper. & Maint. of Plant Serv.	Insurance	\$468,318	\$145,051	\$412,731	\$352,482	-24.7%	143.0%	-14.6%		
27010	Student Transportation	Service Area Direction	\$0	\$49,846	\$100,980	\$111,281	NA	123.3%	10.2%		
27100	Student Transportation	Vehicle Operation	\$525,723	\$889,465	\$1,059,037	\$1,269,061	141.4%	42.7%	19.8%		
27200	Student Transportation	Monitoring Services	\$54,635	\$113	\$0	\$0	NA	NA	NA		
27300	Student Transportation	Vehicle Servicing and Maintenance	\$193,122	\$314,456	\$384,162	\$408,835	111.7%	30.0%	6.4%		
27400	Student Transportation	Purchase of School Buses	\$342,713	\$86,415	\$452,590	\$612,821	78.8%	609.2%	35.4%		
27500	Student Transportation	Insurance on Buses	\$40,000	\$20,000	\$49,095	\$42,518	6.3%	112.6%	-13.4%		
27700	Student Transportation	Contracted Transportation Services	\$674,140	\$675,543	\$640,296	\$640,566	-5.0%	-5.2%	0.0%		
27900	Student Transportation	Other Student Transportation Services	\$6,824	\$4,266	\$18,007	\$6,328	-7.3%	48.3%	-64.9%		
27910	Student Transportation	Bus Driver Training	\$2,235	\$4,318	\$568	\$547	-75.5%	-87.3%	-3.6%		
31100	Food Services Operations	Service Area Direction	\$257,406	\$637,652	\$777,661	\$901,605	250.3%	41.4%	15.9%		
31200	Food Services Operations	Food Preparation and Dispensing	\$183,249	\$39,522	\$34,604	\$32,008	-82.5%	-19.0%	-7.5%		
31400	Food Services Operations	Food Purchases	\$527,412	\$884,024	\$919,853	\$1,083,821	105.5%	22.6%	17.8%		
31900	Food Services Operations	Other Food Services	\$68,052	\$202,296	\$134,769	\$133,621	96.4%	-33.9%	-0.9%		
Overhead and Operational Total					\$6,398,285	\$8,159,053	\$9,733,818	\$10,477,399	63.8%	28.4%	7.6%
Non Operational											
33400	Category not Specified	Athletic Coaches	\$235,996	\$413,705	\$260,444	\$127,480	-46.0%	-69.2%	-51.1%		
41000	Category not Specified	Land Acquisition and Development	\$40,595	\$609,185	\$8,085	\$17,227	-57.6%	-97.2%	113.1%		
43000	Category not Specified	Professional Services	\$538,357	\$0	\$100,010	\$68,806	-87.2%	NA	-31.2%		
45100	Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$269,857	\$171,729	\$584,336	\$264,767	-1.9%	54.2%	-54.7%		
45400	Building Acq., Const. and Impr.	Sports Facilities	\$2,891	\$7,382	\$18,771	\$55,022	1803.0%	645.4%	193.1%		
45500	Building Acq., Const. and Impr.	Rent of Build., Facilities, and Equip.	\$0	\$19,623	\$15,045	\$15,949	NA	-18.7%	6.0%		

School Corporation Expenditures by Account
Biannual Financial Report Data
West Clark Community Schools (940)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
46000 Category not Specified Purchase of Moveable Equipment	\$22,725	\$0	\$4,774	\$11,300	-50.3%	NA	136.7%				
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$869,416	\$886,437	\$1,709,789	\$1,641,075	88.8%	85.1%	-4.0%				
49000 Category not Specified Other Facilities Acq. and Construction	\$26,639	\$0	\$0	\$0	NA	NA	NA				
51100 Principal on Debt Bonds	\$0	\$285,000	\$380,000	\$405,000	NA	42.1%	6.6%				
51600 Principal on Debt Other DLGF Approved Debt	\$0	\$0	\$3,002	\$9,637	NA	NA	221.0%				
52100 Interest on Debt Bonds	\$0	\$340,532	\$250,442	\$222,421	NA	-34.7%	-11.2%				
52200 Interest on Debt Temporary Loans	\$206,864	\$164,896	\$0	\$0	NA	NA	NA				
53100 Lease Rental Buildings-Principal	\$3,824,000	\$9,918,941	\$6,743,000	\$6,806,000	78.0%	-31.4%	0.9%				
54200 Advancements and Obligations Common School Fund - Principal	\$118,119	\$147,551	\$745,624	\$783,912	563.7%	431.3%	5.1%				
59100 Other Debt Services Obligations Registrars Fee	\$0	\$1,500	\$28,900	\$2,900	NA	93.3%	-90.0%				
59200 Other Debt Services Obligations Bank Fee	\$15,410	\$7,730	\$0	\$0	NA	NA	NA				
60700 Category not Specified Scholarships	\$1,000	\$1,000	\$1,000	\$1,000	0.0%	0.0%	0.0%				
Non Operational Total					\$6,171,869	\$12,975,212	\$10,853,221	\$10,432,495	69.0%	-19.6%	-3.9%
Prorated by Fund											
26491 NA PERF - Academic Achievement	\$108,641	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Instructional Support	\$14,481	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Overhead and Operational	\$58,451	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Non Operational	\$2,506	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Academic Achievement	\$778,693	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Instructional Support	\$105,098	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Overhead and Operational	\$170,906	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Non Operational	\$18,093	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Academic Achievement	\$78,807	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Instructional Support	\$12,160	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Overhead and Operational	\$11,430	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Non Operational	\$1,603	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Academic Achievement	\$1,078,024	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Instructional Support	\$145,501	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Overhead and Operational	\$234,898	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Non Operational	\$25,707	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Academic Achievement	\$1,206	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Instructional Support	\$181	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Overhead and Operational	\$173	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Non Operational	\$26	\$0	\$0	\$0	NA	NA	NA				
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$196,702	\$0	\$0	\$0	NA	NA	NA				
26498 NA Severance / Early Retirement Pay - Instructional Support	\$27,650	\$0	\$0	\$0	NA	NA	NA				
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$27,423	\$0	\$0	\$0	NA	NA	NA				
26498 NA Severance / Early Retirement Pay - Non Operational	\$4,666	\$0	\$0	\$0	NA	NA	NA				
Prorated by Fund Total					\$3,103,025	\$0	\$0	\$0	NA	NA	NA